

Form CT-1120 EXT
Application for Extension of Time to File
Corporation Business Tax Return

2004

– See Instructions on Reverse –

ENTER INCOME YEAR BEGINNING _____, 2004, AND ENDING _____			
TAXPAYER (Please type or print)	Corporation Name	CT Tax Registration Number DRS Use Only – – 20 Federal Employer ID Number	
	Number and Street		PO Box
	City or Town		State

REQUEST FOR A SIX-MONTH EXTENSION TO FILE FORM CT-1120, FORM CT-1120CR, OR FORM CT-1120U

Each corporation **must** submit payment of any tax due or believed to be due with this application for an extension of time to file, whether or not an application for federal extension has been approved. (See instructions on reverse.)

I request a **six-month extension** of time, to **October 1, 2005**, to file a Connecticut Corporation Business Tax Return for calendar year 2004 or until _____ for fiscal year ending _____.

A federal extension has been requested on federal Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return*, for calendar year 2004, or for fiscal year beginning _____, 2004, and ending _____. ☐ Yes ☐ No

If **NO**, the reason for the Connecticut extension is _____

Are you filing a **combined return**? ☐ Yes ☐ No (If "Yes," see Special Instructions on reverse.)

Are you filing a **unitary return**? ☐ Yes ☐ No (If "Yes," see Special Instructions on reverse.)

TENTATIVE RETURN

Computation	1.	Tentative amount of tax due for this income year (Minimum Tax \$250)		1.		00
	2.	Surtax (Line 1 multiplied by 25% (.25). If Line 1 is \$250, enter zero.)		2.		00
	3.	Total amount of tax due for this income year		3.		00
	4.	Multiply Line 3 by 30% (.30)	4.		00	
	5.	Multiply the number of companies included by \$250	5.		00	
	6.	Enter the greater of Line 4 or Line 5	6.		00	
	7.	Tax Credit Limitation (Subtract Line 6 from Line 3)		7.		00
	8.	Tax credits (Do not exceed amount on Line 7)		8.		00
	9.	Balance of tax payable (Subtract Line 8 from Line 3)		9.		00
	10.	Payment of estimated tax	10.		00	
	11.	Overpayment from prior year	11.		00	
	12.	Total payments (Add Line 10 and Line 11)		12.		00
	13.	Balance due with this return (Subtract Line 12 from Line 9)		13.		00

Make check payable to: COMMISSIONER OF REVENUE SERVICES. Write the corporation's Connecticut Tax Registration Number and "2004 Form CT-1120 EXT" on the check. Attach check to return with paper clip. **DO NOT STAPLE.**

Mail to: Department of Revenue Services
PO Box 2974
Hartford CT 06104-2974

NOTE: If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

DECLARATION: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

SIGN HERE Keep a copy of this return for your records	Corporate Officer's Name (Print)		Corporate Officer's Signature		Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions)
	Title		Telephone Number ()			
	Paid Preparer's Name (Print)		Paid Preparer's Signature		Date	
	Firm's Name and Address		FEIN		Telephone Number	

FORM CT-1120 EXT

General Instructions

Purpose: Use **Form CT-1120 EXT**, *Application for Extension of Time to File Corporation Business Tax Return*, to request a six-month extension to file **Form CT-1120**, *Corporation Business Tax Return*, **Form CT-1120CR**, *Combined Corporation Business Tax Return*, or **Form CT-1120U**, *Unitary Corporation Business Tax Return*. It is not necessary to include a reason for the Connecticut extension request if an extension on federal Form 7004 was filed with the Internal Revenue Service.

If federal Form 7004 was not filed, the corporation may apply for a six-month extension to file the Connecticut Corporation Business Tax Return if there is reasonable cause for the request.

To get a Connecticut filing extension the corporation MUST:

- Complete Form CT-1120 EXT in its entirety;
- File it by the first day of the fourth month following the close of the income year; **and**
- Pay the amount shown on front, Line 13.

Form CT-1120 EXT **only** extends the **time to file** the Connecticut Corporation Business Tax Return. Form CT-1120 EXT **does not** extend the **time to pay** the amount of tax due.

Interest is assessed at 1% (.01) per month or fraction of a month on any underpayment of tax computed from the first day of the fourth month following the close of the income year. The penalty for underpayment of tax is 10% (.10) of the tax due or \$50, whichever is greater.

A taxpayer that has been granted a filing extension may avoid a late payment penalty if the outstanding balance due is 10% or less **and** is paid with the filing of the Connecticut Corporation Business Tax Return. If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

When to File Form CT-1120 EXT: File Form CT-1120 EXT on or before the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers). In the case of any company that is not required to file a federal income tax return for the income year, the Connecticut corporation business tax return must be filed on or before the first day of the fourth month following the end of the income year.

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. If your check is returned for insufficient or uncollected funds, DRS may resubmit the check to your bank electronically.

Mail to: Department of Revenue Services
PO Box 2974
Hartford CT 06104-2974

Limit on Credits: Effective for income years beginning on or after January 1, 2002, the amount of tax credit or credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due under the corporation business tax prior to the application of tax credits. *Conn. Gen. Stat. §12-217zz*

Minimum Tax Change: Effective for income years beginning on or after January 1, 2002, no tax credit allowed against the corporation business tax shall reduce a company's minimum tax to an amount less than \$250. In addition, financial service companies are no longer exempt from the \$250 minimum tax and may not apply any tax credits to reduce the minimum tax below \$250. *Conn. Gen. Stat. §§12-219 and 12-223c*

Surtax: For income years beginning on or after January 1, 2004, and prior to January 1, 2005, any company subject to the corporation business tax must pay a surtax equal to 25% (.25) of the tax due without regard to credits. The surtax **does not** apply to the minimum tax of \$250. *Conn. Gen. Stat. §12-214(b), as amended by 2003 Conn. Pub. Acts 2, §32, as further amended by 2003 Conn. Pub. Acts 1, §87 (June 30 Spec. Sess.)*

Required Information: Enter the beginning and ending dates of the corporation's income year, corporate name, address, Connecticut Tax Registration Number, and Federal Employer Identification Number (FEIN).

Signature: An officer of the corporation must sign this form.

Paid Preparer Signature: Anyone who is paid to prepare the return must sign and date it. Paid preparers must also enter their Social Security Number or Preparer Tax Identification Number (PTIN), their firm's FEIN, and their firm's address and telephone number in the spaces provided.

Others Who May Sign: Anyone (including attorneys, accountants, and enrolled agents) with a signed Power of Attorney may sign for the corporation in place of a corporate officer.

Special Instructions — Combined Tentative Corporation Business Tax Return: If two or more affiliated corporations electing to file a Combined Corporation Business Tax Return apply for an extension, complete the schedule below. Attach a list of additional corporations if needed.

Form CT-1120CC, *Combined Return Consent*, should be attached to this Form CT-1120 EXT for the initial income year an affiliate is included. The election to file a Combined Corporation Business Tax Return will require the filing of a Combined Corporation Business Tax Return for five successive income years.

Check here for: ☐ Addition ☐ Deletion of Affiliates (Attach explanation)

Affiliate Name

CT Tax Registration Number

Federal Employer ID Number

Special Instructions — Unitary Filers: If two or more affiliated corporations electing to file a Unitary Corporation Business Tax Return apply for an extension, complete Column A and Column B *only*, of the schedule below. Attach a list of additional corporations if needed.

Complete This Schedule if Filing a Unitary or Combined Corporation Business Tax Return

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
NO.	Affiliated Corporations Included in This Combined Return:	CT Tax Registration No.	Tentative Amount of Tax	Tax Credits	Overpayment From Prior Year	Payments of Estimated Tax
1	COMMON PARENT OR DESIGNATED CT PARENT:	-000				
2		-000				
3		-000				
4		-000				
5		-000				
6		-000				
7		-000				
8		-000				